

**SAMOA****Arrangement of Provisions**

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|---------------------------------|-----------------------------|
| 1. Short title and commencement | 3. Consequential amendments |
| 2. Amendments to the Schedule   |                             |
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**2016, No. 13**

**AN ACT to amend the Excise Tax Rate Act 1984 (“the Principal Act”).** [30<sup>th</sup> June 2016]

**BE IT ENACTED** by the Legislative Assembly of Samoa in Parliament assembled as follows:

**1. Short title and commencement:**

- (1) This Act may be cited as the Excise Tax Rates Amendment Act 2016.
- (2) This Act commences on 1 July 2016.

**2. Amendments to the Schedule:**

For the Schedule of the Principal Act, amend as follows:

- (a) insert after Item 84 the following new tariff items and excise rates:

<u>Tariff Items</u>	<u>Description</u>	<u>New Excise Tax Rate</u>
85. 17011200	Raw sugar containing added flavouring or colouring matter – Beet sugar	5%
86. 17011300	Cane sugar specified in subheading Note 2 to Chapter 17 of the Customs Tariff Act 1975	5%
87. 17011400	Other cane sugar	5%
88. 17019100	Other containing added flavouring or coloring matter	8%
89. 17019900	Other	8%
90. 17021100	Lactose and lactose syrup containing by weight 99% or more lactose expressed as an anhydorous lactose, calculated on the dry matter	8%
91. 17021900	Lactose and lactose syrup – other	8%
92. 17022000	Maple sugar and maple syrup	8%
93. 17023000	Glucose and glucose syrup, not containing fructose or containing the dry state less than 20% by weight of fructose	8%

<b>94.</b> 17024000	Glucose and glucose syrup, containig in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	8%
<b>95.</b> 17025000	Chemically pure fructose	8%
<b>96.</b> 17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose excluding invert sugar	8%
<b>97.</b> 17029000	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	8%
<b>98.</b> 17031000	Cane molasses resulting from the extraction or refining of sugar	8%
<b>99.</b> 17039000	Other Molasses resulting from the extraction of refining of sugar	8%
<b>100.</b> 17041000	Chewing gum whether or not sugar-coated	8%
<b>101.</b> 17049000	Other Sugar confectionery (incl. white chocolate), not containing cocoa	8%
<b>102.</b> 18040000	Cocoa butter, fat and oil	8%
<b>103.</b> 18061000	Cocoa powder, containing added sugar or other sweetening matter	8%
<b>104.</b> 18062000	Other preparation in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other	8%

	bulk form in containers or immediate packings of content exceeding 2kg	
<b>105.</b> 18063100	Other in blocks and bars Filled (Samoan cocoa pounded)	8%
<b>106.</b> 18063200	Not filled	8%
<b>107.</b> 18069000	Other	8%
<b>108.</b> 19021120	Instant noodles	8%
<b>109.</b> 19021920	Instant noodles	8%
<b>110.</b> 19051000	Crispbread	8%
<b>111.</b> 19052000	Gingerbread and the like Sweet biscuit, waffles and wafers	8%
<b>112.</b> 19053110	Sweet biscuits Containing cream or chocolate	8%
<b>113.</b> 19053190	Other	8%
<b>114.</b> 19053220	Containing cream or chocolate	8%
<b>115.</b> 19053290	Other	8%
<b>116.</b> 19054000	Rusks, toasted bread and similar toasted products	8%
<b>117.</b> 19059010	Pastries, cakes and pancakes	8%
<b>118.</b> 19059020	Pizza	8%
<b>119.</b> 19059030	Crisp savoury food products (snacks chrissytwisties banana chips)	8%
<b>120.</b> 19059040	Ordinary bread	8%
<b>121.</b> 19059090	Other	8%
<b>122.</b> 25010010	Iodised salt (including table salt and denatured salt).	5%
<b>123.</b> 25010090	Other salt excluding iodised salt	8%

(b) for the rates of excise of the following tariff items, substitute the following corresponding new rates of excise:

Tariff Item	Description	Rate of excise
<b>4. 22021010</b>	Waters including mineral waters and aerated waters containing added sugar	51 sene per litre
<b>5. 22021020</b>	Waters including mineral waters and aerated waters containing added sweetening matter	51 sene per litre
<b>6. 22021090</b>	Other waters, flavoured	51 sene per litre
<b>7. 22029000</b>	Other waters	51 sene per litre
<b>8. 2203.0010</b>	Beer not exceeding 3% by volume of alcohol	\$2.99 per litre
<b>9. 2203.1090</b>	Other beer	\$2.99 per litre
<b>25. 2208.2010</b>	Spirits obtained by distilling grape or grape marc of an alcohol strength by volume of 30% or less	\$12.48 per litre
<b>26. 2208.2020</b>	Spirits obtained by distilling grape or grape marc of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>27. 2208.2090</b>	Spirits obtained by distilling grape or grape wine of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>28. 2208.3010</b>	Whiskies of an alcohol strength by volume of 30% or less	\$12.48 per litre

<b>29.</b> 2208.3020	Whiskies of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>30.</b> 2208.3090	Whiskies of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>31.</b> 2208.4010	Rum and tafia of an alcohol strength by volume of 30% or less	\$12.48 per litre
<b>32.</b> 2208.4020	Rum and tafia of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>33.</b> 2208.4090	Rum and tafia of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>34.</b> 2208.5010	Gin and Geneva of an alcohol strength by volume of 30% or less	\$11.34 per litre
<b>35.</b> 2208.5020	Gin and Geneva of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>36.</b> 2208.5090	Gin and Geneva of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>37.</b> 2208.6010	Vodka of an alcohol strength by volume of 30% or less	\$11.34 per litre
<b>38.</b> 2208.6020	Vodka of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre

<b>39.</b> 2208.6090	Vodka of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>40.</b> 2208.7010	Liquers of an alcohol strength by volume of 30% or less	\$12.48 per litre
<b>41.</b> 2208.7012	Liquers of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>42.</b> 2208.7019	Liquers of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>43.</b> 2208.7021	Cordials of an alcohol strength by volume of 30% or less	\$12.48 per litre
<b>44.</b> 2208.7022	Cordials of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>45.</b> 2208.7029	Cordials of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>46.</b> 2208.9011	Other of an alcohol strength by volume of 30% or less	\$11.34 per litre
<b>47.</b> 2208.9021	Other of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
<b>48.</b> 2208.9099	Other of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
<b>54.</b> 2710.0010	Motor spirits	56 sene/litre
<b>54.a</b> 2710.1120	Aviation gasoline	31 sene/litre
<b>55.</b> 2710.0030	Jet Fuel/Aviation Kerosene	31sene/litre

<b>56.</b> 2710.0050	Distillate Fuels	55 sene/litre
<b>49.</b> 2402.1000	Cigars, cheroots and cigarillos containing tobacco	\$221.60 per 1000 sticks
<b>50.</b> 2402.2000	Cigarettes containing tobacco	\$221.60 per 1000 sticks
<b>51.</b> 2402.9000	Other cigarettes	\$221.60 per 1000 sticks
<b>52.</b> 2403.1010	Twist or Stick Tobacco	\$235.94 per kg
<b>53.</b> 2403.1090	Other tobacco	\$235.94 per kg

**3. Consequential amendments:**

The Schedules of the Customs Tariff Act 1975 is amended where relevant by the amendments brought into effect by this Act.

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The Excise Tax Rates Amendment Act  
is administered by the Ministry for Revenue.

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